Evaluating Internal Controls over Information Technology

OFM provides 2 sets of evaluation tools for monitoring information technology controls.

The evaluation tools provided include:

(1) (Recommended) A set of evaluation tools (Toolset #1) developed by Department of Information Technology's (DIT's) Internal Audit, which are specifically designed for use by each of the State's departments to monitor controls associated with applications. This toolset is based on CobiT control objectives.

   This toolset is composed of:
- A general instructions and considerations document.
- "Application Environment Controls" worksheet - for evaluating controls applicable to the overall environment in which the agencies applications are managed.
- "Application Specific Controls" worksheet - for evaluating controls associated with individual applications.
- "Materials Reference Guide" to assist identifying, documenting and archiving sources of information used during the Biennial Internal Control Evaluation (ICE) of Automated Information Systems.

(2) This evaluation tool (Toolset #2) identifies those control objectives that are typically applicable to management of DIT versus controls that are applicable to State departments using information technology in the administration of their programs. This worksheet is based on CobiT control objectives.

Note: State agencies may use or modify these tools to meet their own monitoring requirements.